

## **Title 35, Part I**

### **Chapter 06     Uniform State Tax Lien Registry**

#### **100     General**

- 101     The Uniform State Tax Lien Registry, hereinafter Registry, serves as public notice of state tax debt and is the public database maintained by the Department of Revenue where state tax liens may be enrolled for finally determined tax liabilities. The Registry is effective on and after January 1, 2015.
- 102     Effective January 1, 2014 a tax lien is enrolled in favor of the State and attaches upon all existing and after-acquired property of the debtor both, real and personal, tangible and intangible, which is located in any and all counties within the State of Mississippi.
- 103     The tax lien is valid for seven (7) years from the date of enrollment unless the tax lien is re-enrolled before the end of the seven (7) year period. The re-enrollment extends the tax lien another seven (7) years from the date of re-enrollment. A tax lien may be re-enrolled until the tax lien is paid in full. Tax liens may be enrolled at any time after the seven (7) years has lapsed. Said enrollment is a new tax lien on the pre-existing debt.
- 104     The priority of a state tax lien is determined from the date of its enrollment. For any re-enrolled tax liens, the date of its original enrollment will determine the priority of the tax lien so long as there was no lapse in enrollment during the seven (7) years that the tax lien was valid. A tax lien enrolled after the seven (7) years has lapsed shall lose its previous priority and the date will be the new enrollment date. This rule applies to tax liens originally enrolled with the county Circuit Clerk prior to the establishment of the Registry on January 1, 2015, as well as those tax liens enrolled after the creation of the Registry. However, for tax liens enrolled with a county Circuit Clerk, the prior enrollment date is only the priority date for property in the county where the tax lien was enrolled. For any tax lien enrolled prior to January 1, 2015 in one or more counties, the new priority date for any property outside of the county where originally enrolled is January 1, 2015.

#### **105     (Reserved)**

#### **200     Utilizing the Registry**

- 201     Searches may be performed at no charge. However, there will be a charge for any bulk distribution of the Registry. The Lien Administration Bureau at the Department of Revenue can provide assistance with registering to obtain this information.

- 202 The information obtained through bulk distribution of the Registry shall not be used for survey, marketing or solicitation purposes.
- 203 The Registry is accessible at [www.liens.ms.gov](http://www.liens.ms.gov).
- 204 The Registry supports a search by tax lien number or debtor name, which includes individual names or business names. Debtor name searches may be further limited by city and/or county of the Department's last known address for the debtor. However, the Department cannot and does not guarantee that the last known address is accurate. The last four (4) digits of the debtor's Social Security Number (SSN) or Federal Employer Identification Number (FEIN) can also be used to refine the search.
- 205 The Registry shall maintain tax lien information in a form that permits such information to be printed to written form. Information to be identified includes:
1. The name of the debtor;
  2. The last known address of the debtor;
  3. The name and address of the Department;
  4. The tax lien number assigned to the tax lien by the Department;
  5. The total amount of tax, penalty, interest, and costs through the date of enrolling the tax lien;
  6. The date of original enrollment of the tax lien, along with the county where originally filed if applicable; and
  7. The date of reenrollment of the tax lien, if applicable.
- 206 (Reserved)
- 300 Releasing a Tax Lien
- 301 The Department shall file in the Registry a notice of cancellation of the tax lien when the liability is paid in full or when additional documentation is provided that resolved the liability. Tax liens cancelled due to full payment or documentation being provided will not be removed from the Registry but only noted as cancelled due to being satisfied.
- 302 Payment in full includes payment of the total amount due. The amount due may include adjustments for prior payments made toward satisfying the liability, additional interest and penalty accrued on the balance of the liability to date or adjustments resulting from filing documentation which may resolve the liability partially or in full.
- 303 A tax lien enrolled with the Registry requiring administrative correction by the Department will be cancelled within two (2) working days of determination with the tax lien being removed from the Registry. The Department will issue a letter to the debtor verifying that the tax lien was cancelled and removed from the Registry due to an administrative correction and therefore void. Because the tax

lien is removed from the Registry, the debtor can access additional copies of the letter through their Taxpayer Access Point (TAP) account.

- 304 The tax lien is considered public information once enrolled and may be obtained by a credit bureau company. The Department does not govern the credit bureau company or its report. A debtor will be responsible for contacting the credit bureau company to resolve any dispute about the accuracy of any credit report.
- 305 A tax lien may be released with respect to particular property if the Department determines that the consideration paid for the release reflects the extent to which the tax lien being released attached to this particular property and that the issuance of this partial release will not jeopardize the collection of taxes, interest, penalties, or other costs due to the State. Requests for a partial release should be submitted to the Chairman of the Board of Review for the Department of Revenue. The requests should include identifying information of the property involved, including a legal description if real property, the reason for the request, and a statement of the consideration offered for the partial release. Any other information which would assist in the consideration of a partial release request should also be provided. Examples include sales documents and copies of other tax liens and encumbrances, if applicable.
- 306 A tax lien cancellation letter will be sent to the debtor using available communication methods utilized in daily operations of the Department.
- 307 (Reserved)